

## 2004 - 2006 EXPENDITURE SUMMARY

| <b>APPROPRIATION UNIT</b>         | <b>2004<br/>Actual</b> | <b>2005<br/>Adopted<br/>Budget</b> | <b>2005<br/>Estimate (b)</b> | <b>2006<br/>Adopted<br/>Budget</b> | <b>Incr/(Decr)<br/>From 2005<br/>Adpt. Budget</b> |
|-----------------------------------|------------------------|------------------------------------|------------------------------|------------------------------------|---|
| Personnel Costs                   | \$90,777,185           | \$96,434,238                       | \$95,988,764                 | \$100,795,892                      | \$4,361,654                                       |
| Operating Expenses                | \$89,410,588           | \$99,283,718                       | \$94,186,599                 | \$100,233,390                      | \$949,672   |
| Interdepartmental Charges         | \$13,671,524           | \$14,261,465                       | \$14,243,573                 | \$14,843,559                       | \$582,094   |
| Fixed Assets & Imprvmnts (a)      | \$2,371,145            | \$2,584,860                        | \$2,815,220                  | \$1,551,900                        | (\$1,032,960)                                     |
| Debt Service-Excl Proprietary (a) | \$12,885,188           | \$12,086,251                       | \$11,718,589                 | \$13,105,914                       | \$1,019,663                                       |
| Capital Projects                  | \$28,344,370           | \$29,727,500                       | \$29,727,500                 | \$20,684,700                       | (\$9,042,800)                                     |
| <b>Total Gross Expenditures</b>   | <b>\$237,460,000</b>   | <b>\$254,378,032</b>               | <b>\$248,680,245</b>         | <b>\$251,215,355</b>               | <b>(\$3,162,677)</b>                              |

| <b>BY FUNCTIONAL AREA</b>       | <b>2004<br/>Actual</b> | <b>2005<br/>Adopted<br/>Budget</b> | <b>2005<br/>Estimate (b)</b> | <b>2006<br/>Adopted<br/>Budget</b> | <b>Incr/(Decr)<br/>From 2005<br/>Adpt. Budget</b> |
|---------------------------------|------------------------|------------------------------------|------------------------------|------------------------------------|---|
| Justice & Public Safety         | \$42,604,513           | \$45,773,706                       | \$45,759,695                 | \$47,461,245                       | \$1,687,539                                       |
| Health & Human Services         | \$85,575,315           | \$95,082,861                       | \$90,505,207                 | \$96,371,103                       | \$1,288,242                                       |
| Parks, Env., Educ. & Land Use   | \$25,402,078           | \$25,691,962                       | \$26,136,338                 | \$25,253,022                       | (\$438,940)                                       |
| Public Works                    | \$22,602,202           | \$24,053,831                       | \$24,579,338                 | \$25,276,843                       | \$1,223,012                                       |
| General Administration          | \$13,231,276           | \$14,364,848                       | \$13,957,099                 | \$14,660,077                       | \$295,229   |
| Non-Departmental                | \$6,815,058            | \$7,597,073                        | \$6,296,479                  | \$8,402,451                        | \$805,378   |
| Debt Service-Excl Proprietary   | \$12,885,188           | \$12,086,251                       | \$11,718,589                 | \$13,105,914                       | \$1,019,663                                       |
| Capital Projects                | \$28,344,370           | \$29,727,500                       | \$29,727,500                 | \$20,684,700                       | (\$9,042,800)                                     |
| <b>Total Gross Expenditures</b> | <b>\$237,460,000</b>   | <b>\$254,378,032</b>               | <b>\$248,680,245</b>         | <b>\$251,215,355</b>               | <b>(\$3,162,677)</b>                              |

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal Payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Principal payments will be funded by operating revenues, tax levy or fund balance appropriations and are included, as applicable, in each agency budget request.

(b) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board ordinance or fund transfer.

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## 2006 EXPENDITURE HIGHLIGHTS

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### Expenditure Budget:

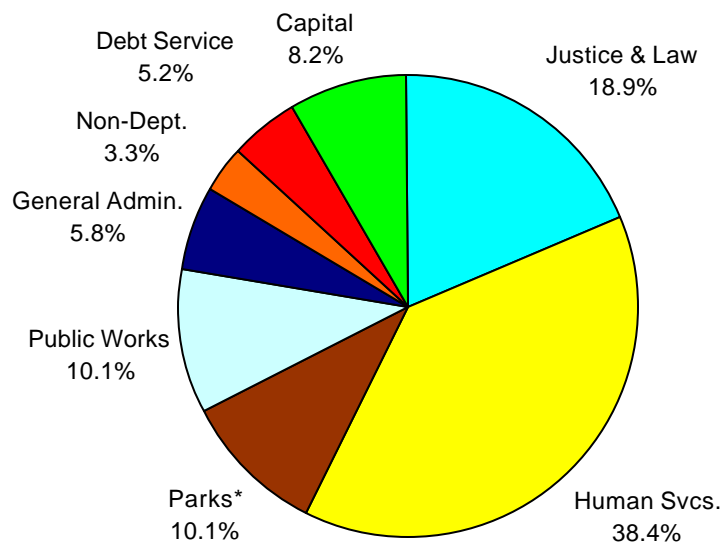
The 2006 total gross expenditure budget is \$251,215,355, a decrease \$3.2 million or 1.2% from the 2005 adopted budget. Budget appropriations consist of departmental operating expenditures of \$230,530,655 and capital spending of \$20,684,700. The total overall operating budget increases by \$5,880,123 from last year's operating budget while capital project expenditures decrease by \$9,042,800 from the 2005 adopted budget.

The net total expenditure budget after adjustment for \$14,843,059 in interdepartmental charge backs, mainly from Internal Service Funds (which are double budgeted), is \$236,377,796.

The adopted budget includes personnel costs totaling \$100.8 million or 44% of the operating budget. Overall employee costs increased about \$4.4 million, or 4.5% from the 2005 adopted budget.

Operating expenditures (including operating expenses, purchased services, and interdepartmental charges appropriations) increase from \$113.5 million in 2005 to \$115.1 million in 2006, an increase of \$1.5 million or 1.3%. Operating, expenses represent about 50% of the operating budget. Fixed assets and improvements expenditures are budgeted at \$1.6 million. Debt service payments are budgeted at \$13.1 million.

### 2006 Expenditures as a Percent of Total

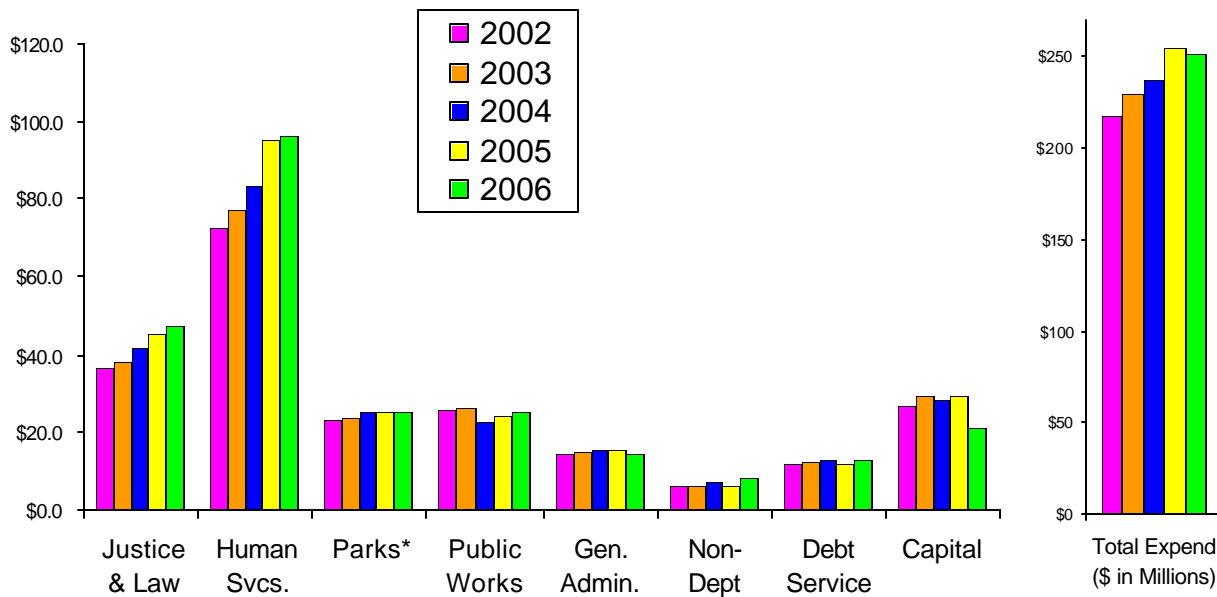


\*Includes Parks, Environment, Education and Land Use

As shown above, the 2006 Functional Area expenditures are broken down as follows; Human Services activities represent 38.4% of county expenditures increasing \$1.3 million or 1.35% over 2005 budgeted levels; Justice and Public Safety activities represent 18.9% of total expenses and increase \$1.7 million or 3.7%; Public Works represents 10.1% of total expenses and increases \$1.2 million or 5.1%; Parks, Environment, Education and Land Use expenditures represent 10.1% of total and decrease \$439,000 or 1.7%; General Administration is 5.8% of expenditures and increase \$295,200 or 2.1%; Non-Departmental is 3.3% of expenditures and increases \$805,378 or 10.6%; Capital expenditures total 8.2% of county expenditures and decrease \$9.0 million or 30.4%; Debt Service represents 5.2% of total expenditures and increases \$1.0 million or 8.4%.

## 2006 EXPENDITURE HIGHLIGHTS

### Budgeted Expenditures by Functional Area 2002 – 2006



\*Includes Parks, Environment, Education and Land Use

The graph above depicts expenditure trend data over the past five years. The 2006 budget expenditure level decreases 1.24% or \$3.2 million to \$251.2 million. The decrease reflects a modest 2.5% increase in gross operating and debt expenditures offset by a \$9.1 million decrease in capital expenditures.

Detailed expenditure highlights are included within each Functional Area Summary. A summary of major funding and policy changes, which impact expenditures by functional area, follows:

#### Justice and Public Safety

- The Sheriff department is budgeting for 4.50 FTE new positions to be created in 2006 (funding 2.88 FTE during 2006) and funding 13.31 FTE positions created in the 2005 budget years as the Jail Expansion is planned to be operational during the 4<sup>th</sup> quarter 2005 for expanded and recommended segregated inmate housing. The full year expenditure impact related to the Jail Addition is \$2,598,000, \$1,789,000 within the Sheriff's Department and \$800,000 within the Public Works Department.
- The **Sheriff** department is creating one Deputy Sheriff position and budgeting for 4.83 FTE non-sworn temporary extra help positions to implement the Courthouse / Administration center controlled access entrances for campus security planned for the 2<sup>nd</sup> quarter of 2006. This will restrict public access to the buildings to one screening entrance.
- The **Sheriff** Department's 2006 budget for **out of county prisoner placement and transport costs** eliminates \$100,000 of tax levy funded expense due to the opening of the new jail addition eliminating the need for out of county inmate housing.
- The **Emergency Preparedness (EP)** department includes a Programs & Projects Analyst position to improve communications and begin business management function of the new department, which was created as of July 01, 2005 to consolidate the Waukesha Communication Center operations, Emergency Management operations, and Radio Service operations.
- **Circuit Court Services** eliminates a 0.75 FTE Clerk Typist II, and absorbs these responsibilities internally, based on limited tax levy budget funding.

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## 2006 EXPENDITURE HIGHLIGHTS

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- The **Criminal Justice Collaborating Council (see table of contents, Health and Human Services Functional Area Section)** continues to carry out analysis/special studies and to recommend and implement comprehensive changes aimed at controlling jail inmate population growth. The Council is provided with budget appropriations totaling \$653,700 and total county tax levy funding of \$440,913 (no increase from 2005) to address front end and aftercare inmate monitoring services to help reduce recidivism.
- **Criminal Justice Collaborating Council** includes \$171,000 to implement an **Alcohol Treatment Court** that will target 3rd offense OWI offenders funded through a three year \$450,000 grant from the Federal Department of Justice with the goal of reducing OWI recidivism.

### Health and Human Services

- To deal with the fiscal pressures in mandated programs, the 2006 **Human Services** budget includes reductions in certain non-core, non-mandated Human Services program areas.
- Human Services reductions include the **abolishment of 1.0 FTE Clerk Typist** position resulting in a cost reduction of \$47,600. Remaining clerical and professional staff will absorb clerical duties associated with the position.
- Human Services non-mandated program reductions also include a reduction in **BASIC grants** (Basic Assistance and Services for Individuals in Crisis) of \$85,000 from \$167,560 to \$82,560. The remaining funding will be prioritized to provide support services to clients discharged from the Mental Health Center.
- Non-mandated **Intake Division education and outreach** contractual programming is reduced of \$44,700. Specific reductions include a \$26,000 reduction to for **Mental Health Associations** community outreach/education contract, a \$12,700 decrease in **Women's Center** domestic violence counseling contract and a \$6,000 reduction in the **Association for the Rights of Citizens with Handicaps (ARCH)** outreach/education associated with developmental disability issues.
- In the face of escalating **Health and Human Services - Economic Support (ES)** caseloads, continued State Income Maintenance (IM) program expansions and lower state funding, the County is adding \$77,600 in contract clerical support to develop a **Change Call Center** to allow clients to report changes in income, household composition and other circumstance that impact benefits. This is expected to cost effectively deal with increasing caseloads and allow for more timely responses to client phone calls.
- The Human Services Budget includes the mid-year **transfer of a Computer Services Coordinator Position to the County's End User Operations and Technology Fund (EUOTF) and the Creation of a Centralized Records Supervisor Position** within HHS. The transfer of the Computer Coordinator to a Business Analyst position enhances overall countywide information technology services while maintaining and improving services specifically provided to HHS. The records position is created to provide and enhance the core records management responsibilities previously provided by the Computer Services Coordinator position.

### Parks, Environment, Education and Land Use

- UW Extension county tax levy support is reduced \$50,000, and results in the reduction of 0.50 FTE Clerk Typist position as well as other targeted operating cost reductions.
- **Parks and Land Use unfunds 2.0 regular full time positions**, including a 1.0 FTE Clerk Typist position within the Land and Water Resources program areas, which reduce costs by \$44,800. Parks and Land Use staff indicates that the remaining clerical and professional staff will absorb the positions duties. A 1.0 FTE Park Maintenance position within the golf course enterprise operations is also unfunded based on lower current and projected workloads.
- **The Parks and Land Use** budget appropriates \$286,000 of grant funded expenditures associated with the continuation of the three-year \$812,300 Smart Growth grant accepted through 2005 enrolled ordinance 160-13. The Smart Growth initiative includes Waukesha County, 27 County municipalities and the Southeastern Wisconsin Regional Planning Commission (SEWRPC) participation in a multi-jurisdictional planning effort to update the comprehensive development plan for Waukesha County.

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## 2006 EXPENDITURE HIGHLIGHTS

- The **Parks and Land Use** budget includes \$51,000 of third year funding of a SEWRPC **regional ground water study**, which is to be conducted over a four-year period. The study forwards the objectives outlined in County Board adopted resolution 156-21 to identify groundwater recharge areas and to develop a strategy for coordination of municipal water supplies. The Plan's findings will be an important component in County land use planning and eventual update of the Waukesha County Development Plan.

### Public Works

- **Public Works General Fund** operations includes full year costs of \$215,999 for 1.00 FTE Maintenance Mechanic III; 2.00 FTE Maintenance Mechanic II's; and 1.00 FTE Building Service Worker II created for the opening of the Justice expansion facility in October, 2005. Full year utility costs are budgeted at \$427,500 and additional operating costs are included at \$153,700. This is a 2006 expenditure budget increase of \$482,010 and 1.75 FTE position.
- Other position changes in the **Public Works Department Transportation Fund** include the unfunding of a vacant 1.00 FTE Patrol worker to offset the declining State cost reimbursement for equipment usage to maintain State roads. Overtime is also reduced \$16,000. This overall revenue is reduced almost 2% or almost \$60,000. Salt prices are projected to increase 12% resulting in expenditure budget increase of \$45,000 to \$581,800.
- **On-going energy costs** are budgeted to increase almost \$158,000 in Public Works operations overall, with the largest increase for natural gas of \$82,500. Natural gas prices are expected to be unstable increasing at double-digit rates for the second year. Electricity is increasing \$66,000, or 7% including \$11,000 for the operation of additional traffic signals.
- **Fuel costs** are assumed at \$2.15 per gallon up from \$1.75 per gallon, resulting in expenditure increases of almost \$160,000 or over a 20% increase.

### General Administration - Non-Departmental

- **County Clerk** expenditures are increasing \$133,400 mostly for election related costs, including the cost of ballots and publishing required legal election notices. The increase corresponds to having four elections planned for 2006 as compared to two in 2005.
- **DOA-General Fund** Information Systems division is restructuring operations and personnel through position retitlements and reassignments to better service the county information system needs, based on the division's business plan direction for providing services.
- The **End User Operations and Technology Fund (EUOTF)** expenditures increase \$491,000. Personnel costs account for \$200,000 of the expenditure increase and reflect restructuring changes that include the transfer of 1.00 FTE Solutions Administrator Position from DOA and mid year transfers of two computer service positions from the Human Services and Public Works budgets, to more effectively and efficiently deliver services
- **General Fund Non-departmental** expenditures increases for Courthouse / Administration building controlled access entrance security of \$200,000.

### Capital Projects

The 2006 capital project expenditure budget of \$20.7 million decreases \$9.0 million or 30.4% from the 2005 adopted budget. The 2006 capital budget identifies funding for existing and new projects at a net county cost of \$16.6 million (after revenues and fund balance appropriation totaling \$4.1 million are applied). For 2006, borrowed funds total \$12.0 million and investment income is at \$525,000. Project funding also includes \$4.1 million in county tax levy, a decrease of \$754,400 from the 2005 budget.

### Debt Service

The Debt Service expenditure budget for general governmental purposes (excluding proprietary funds debt service payments which are funded from individual fund operating budgets) is \$13,105,914, an increase of \$1.0 million or 8.4% from the 2005 adopted budget. To fund the 2006 capital project's budget, \$12.0 million is planned to be borrowed increasing the County's total debt outstanding to \$89.2 million.